

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

In the Matter of the Tax Liabilities of)	No. 14-80134-LHK-PSG
)	
HONG V. PHAN and KHANH DIEU T.)	
HOANG)	[proposed] ORDER
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Presently before the Court is Magistrate Judge Grewal's Report and Recommendation that the Petition for Judicial Approval of Levy on a Principal Residence be Granted. (hereafter, "Recommendation," Docket No. 8.)

Pursuant to Federal Rule of Civil Procedure 72(b), any objection to a Magistrate Judge's recommendation must be made within fourteen days. *See* Fed. R. Civ. P. 72(b); 28 U.S.C. § 636(b)(1). No objection has been filed to date. The Court has reviewed the record of the proceedings before Judge Grewal and finds that Judge Grewal's Recommendation should be adopted. *See* Civ. L.R. 72-3(c). Accordingly, the Court ADOPTS Judge Grewal's Recommendation and GRANTS the Petition.

IT IS ORDERED THAT the United States' Petition for Judicial Approval of the Internal Revenue Service Levy upon the Principal Residence of Respondents, Hong V. Phan and Khanh Dieu T. Hoang, located at 685 Princess Place, Milpitas, CA 95035 is APPROVED.

1 IT IS FURTHER ORDERED THAT a levy upon Hong V. Phan's and Khanh Dieu T. Hoang's
2 interests in the real property located at 685 Princess Place, Milpitas, CA to satisfy all or part of the
3 unpaid federal income taxes, penalties, interest, and other statutory additions for the income tax years
4 1999, 2000, and 2002 as set forth in paragraph five (5) of the Government's Petition, which may be
5 executed by any authorized officer of the Internal Revenue Service, is APPROVED.
6

7 Petitioner is DIRECTED to promptly serve a copy of this ORDER on Respondents' counsel and
8 to file a proof of service with the court.

9 DATED: December 18, 2014


10 THE HONORABLE LUCY H. KOH
11 United States District Judge
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